

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 28, 1996

SUBJECT: **SB 2637 - HB 3028**

This bill, if enacted, requires that all provisions of the law relating to the payment and/or refund of taxes under administrative appeal to the State Board of Equalization shall also apply to payments and refunds under appeal to the County Boards of Equalization. This provision affects counties primarily when the County Board of Equalization does not complete its work before the date taxes become due. Current law includes this provision for Shelby County only.

The fiscal impact from enactment of this bill is estimated to be minimal since counties other than Shelby County have fewer appeals and complete deliberations before the tax due date.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is written in a cursive, flowing style.

SB 2637 - HB 3028

James A. Davenport, Executive Director